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## HOUSE CONCURRENT RESOLUTION

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REQUESTING THE DEPARTMENT OF TAXATION TO CONDUCT A STUDY ON  
WHETHER A STATE LUXURY TAX WOULD BE BENEFICIAL TO HELP WITH  
ISSUES SUCH AS AFFORDABLE HOUSING, HOMELESSNESS, AND  
EDUCATION COSTS.

1 WHEREAS, in the history of the United States, luxury taxes  
2 have been levied frequently to raise revenue; and  
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4 WHEREAS, a progressive tax system acts as a tool for  
5 redistributing income from the upper class to lower and middle  
6 classes and helps keep the income gap from growing wider between  
7 the rich and the poor; and  
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9 WHEREAS, a program of consumption taxes carefully targeted  
10 at luxury goods is a simple, reasonable way for society at large  
11 to recapture some of the massively asymmetrical spending power  
12 of society's most wealthy; and  
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14 WHEREAS, distinguishing essential goods from luxury goods  
15 is a critical part of creating a workable progressive tax system  
16 that ensures that most of the tax burden falls on consumers who  
17 can afford to pay more, rather than on less fortunate consumers;  
18 and  
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20 WHEREAS, luxury taxes can help the government to collect  
21 money from those who can afford to pay and use it to find  
22 solutions for widespread societal challenges, such as lack of  
23 affordable housing, homelessness, and a struggling public  
24 education system, and society as a whole benefits from this  
25 investment; now, therefore,  
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27 BE IT RESOLVED by the House of Representatives of the  
28 Twenty-eighth Legislature of the State of Hawaii, Regular  
29 Session of 2016, the Senate concurring, that the Department of



## H.C.R. NO. 77

1 Taxation is requested to conduct a study on whether a state  
2 luxury tax would be beneficial to help with issues such as lack  
3 of affordable housing, homelessness, and adequately funding  
4 public education costs; and  
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6 BE IT FURTHER RESOLVED that the Department of the Attorney  
7 General, the Department of Budget and Finance, and the Council  
8 on Revenues are requested to assist the Department of Taxation  
9 by providing information and data necessary for the study; and  
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11 BE IT FURTHER RESOLVED that the Department of Taxation is  
12 requested to submit a report of its study, including findings,  
13 recommendations, and any proposed legislation, to the  
14 Legislature no later than twenty days prior to the commencement  
15 of the 2017 Regular Session; and  
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17 BE IT FURTHER RESOLVED that certified copies of this  
18 Concurrent Resolution be transmitted to the Director of  
19 Taxation, Attorney General, Director of Finance, and the Chair  
20 of the Council on Revenues.  
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22  
23

OFFERED BY:

*Calvin L. Amy*  
*[Signature]*  
MAR 08 2016

